

kochański
& partners Business
Law Firm

**ASSESS YOUR
BUSINESS RISK.**
WILL THE SHIELD PROTECT YOU?

Covid-19, despite the many setbacks to global business, may present a chance to find new fields of development. Kochański & Partners have appointed a special expert team offering **essential complex legal and business assistance** 24/7.

KOCHAŃSKI & PARTNERS OFFER

- **Covid-19 regulations** – legal risk analysis and assessment
- **Project Management**
- **New Chance Policy**
- **Contracts** (client liabilities in the context of market developments resulting from Covid-19):
 - **contract analysis** (force majeure, extraordinary change in relations, non-performance or improper performance of obligations)
 - **contract renegotiation.**

SUPPORT AREAS

1. **Labour law**
 - **employment advisory** – support and subsidy schemes, employment optimization
2. **Restructuring and insolvency**
3. **Tax law**
 - **tax efficiency**
4. **Banking law**
5. **Real estate**

DETAILED SCOPE OF OUR SERVICES

1 LABOUR LAW

LEGAL AND BUSINESS SUPPORT:

- implementation of Anti-Crisis Shield solutions / New Chance Policy
- identification of key employment areas requiring support and optimization
- optimization of employment structures - analysing employment, civil law and managerial contracts, remuneration policy (including bonuses / benefits), making working time more flexible
- negotiation of "crisis arrangements" with employee representatives
- obtaining public funding (e.g. FGŚP, FP):
 - review of available public and European funds
 - selection of an optimal source of employee subsidies (FGŚP or FP)
 - verification of eligibility for funding and verification of funding amounts
 - drafting of applications and preparation of application instructions

2 RESTRUCTURING AND INSOLVENCY

LEGAL AND BUSINESS SUPPORT:

- solvency test (identification and elimination of "toxic" contracts)
- management liability analysis (including "bankruptcy holidays")
- advice on choosing and financing an optimal restructuring procedure (corporate financing, state aid, investor acquisition)
- preparation of petitions for restructuring or bankruptcy
- securing of client interests in bankruptcy and restructuring proceedings (including protection against hostile takeovers)

PRE-COURT RESTRUCTURING/RECOVERY PLANS

Legal and financial audits:

- analysis of business models, organizational structure and culture, and control system
- identification and verification of:
 - contractual rights and obligations (contract renegotiations and amendments)
 - Anti-Crisis Shield/New Chance Policy exemptions/reliefs
 - issues in dispute (court and enforcement proceedings)
 - contractual collaterals
 - asset value (including asset valuation)
 - planned revenue
 - tax liabilities
 - financial flows
 - fixed costs

Recovery plan

- preparation of a recovery plan based on audit findings
- presentation of audit findings and recovery plan recommendations
- preparation of final recovery plan

3 TAX LAW

LEGAL AND BUSINESS SUPPORT:

- problem solving related to tax debt payment
- facilitating and speeding VAT refunds (including VAT in split payment accounts)
- obtaining and valuation of state aid (cumulation of state aid):
 - Anti-Crisis Shield/New Chance Policy
 - Polish Economic Zones
- support in settling tax reliefs (non-comprehensive implementation):
 - IP Box relief
 - R&D relief
- preparation of applications regarding tax liabilities for:
 - remission
 - deferral
 - payment in instalments
 - temporary suspension of the obligation to pay tax advances

4 BANKING LAW

LEGAL AND BUSINESS SUPPORT:

- comprehensive legal assistance at the stage of applying for financing:
 - participation in negotiations
 - preparation of all transaction documents
 - security arrangements
- legal support with regard to existing financing:
 - financial audits
 - review of agreements (credit, loan, lease agreements, etc.) and verification of financial standing
 - liaising with financial institutions/business partners and renegotiation of agreements
 - review and amendment of financial documents (agreements, amending annexes)
 - establishing of additional security interests/modification of existing security
- legal support regarding loan agreements subject to the Consumer Credit Act of 12 May 2011

5 REAL ESTATE

LEASE CONTRACTS IN RETAIL ESTABLISHMENTS WITH SALES AREA OF <2000 M²

- analysis of lease and service contracts in terms of:
 - force majeure
 - eligibility for reductions in rent/other charges
 - analysis of credit contracts for risk in case of delay in rent payment
 - resolving disputes amicably
- preparation of trial strategy in case of disputes

LEASE CONTRACTS IN SHOPPING MALLS WITH SALES AREA OF >2000 M²

Analysis of rights and obligations of contracting parties:

- Do lease contracts in retail establishments cease during the epidemic?
- Identifying responsible parties for items left in the lease object
- What about the landlord's obligations to the tenant and third parties?
- May the landlord request the delivery of the premises?
- Offers to extend the contract under the same terms and conditions:
 - effect of the tenant's failure to make the offer
 - effect of the landlord's failure to reply to or rejection of the offer

REAL ESTATE TRANSACTIONS:

- support in the sale/acquisition of real estate, in particular commercial real estate (in the form of an asset deal /share deal), including support in:
 - transaction structuring
 - due diligence (i.e. legal due diligence of the transaction object)
 - preparation of legal/transaction documentation
- support in organizing and completing sale and lease back transactions
- identification of professional investors engaged in sale and lease back transactions
- analysis of concluded preliminary contracts in terms of:
 - renunciation
 - renegotiation, including price adjustments

OUR TEAM



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